M. Y. State Deportment Taxation and Fine	ī .		2ETURN-1963	•
	Name of estate or tout	Chaleston	19 Ending 19	D
		RILLIN MOUNC	ev], Simple trust [], Complex trust [] الله الله	Employer identification numb of estate of trust
••	Name, address and title of AARON R. FRO	of Eductory	·~	13-6129485
<u> </u>		Andre, Endeut	.02	
•	320 Sacr 55.	- b c	- 99T. 17 99	•
		oul Disco liev	York, N.Y. 10022 Postal ZiP code	
	ni .			· .
La Check box if reside	n: estato or trest To and months			
Check box if nonresid	statement has I tent ra afatta tnoi	manipud separation on at-	there are ponresident beneficiaries, coe lastructions.	. •
	u un un estate, aate of deceden	it's denth a	torn and form 11-205-A. (see instructions)	•
C if ostato was closed,	or trust terminated, state the date		-3,-4304	
D. Was a New York St	the fiduciary return filed for 1961	7.17/A 19627	NO If "Yas," give complete title under w	
			it tes, give complete title under w	nich it was filed
lf "No," state reason	s_No_icecce			
E. If return is for a tru	it, check whether Testamentary !	or Inter Vivos	and, if Inter Vivos, enter name and address of	
****				
SCHEDULE 1 - Nom	es and addresses of benefi	ciaries (List all be	neficiaries, whether resident or nonres	• )
1. Name of each benefici	pry lcheck pax if beneficiary	2. Address	of each beneficiary if mailing address differs	
(a)		from he	ome address, give both)	J. Social security number of each beneficiary
(h)	<del></del>			
(c)			***************************************	
SCHEDINE & C.	<del>adamanan kanan kanan</del>	<u>, 51</u>		
New	York taxable income of a	a income of resid.	ent estate or trust lise Sch. 3 of For	m IT-205-A to comput-
			cr trust)	
2. Exemption cirimed on	ne of figuriary siers 5, line 24,	page 2, this form)	·	179,824,42
3. Line 1 plus line 2_	Federe: En Sch. 5, line 22,	, page 2, this form)		60) 10
4. New York exemption		<del></del>		
5. Line 3 less line 4		***************************************		600:00
	ons reiching to gains allocated to			179,824,52
7. Line 5 less line 6	to gains disocated to	principal (see instruct	ions)	
	New York Fiduciary Adjustment (	from Sch & Cal 3:	anto A	
9. New York taxable in	came of fiduciary line 7 plus o	or micus line 6) Fere	realized to Sale 2 halanna	375 507 70
SCHEDULE 3 - Com:	outstion of tax (Ta ba same	Popular de la companya de la company	and nonresident estates and trusts)	179, SEA 62
1. New York toxoble in	come of fiduciary (from line 9, 5	Sch. 2 above or line	12. Sch. 8 of Form 17-205.41	179 826 52
2. TAX on amount on I	ine I (from New York tax rate	schedule - see inst	ructions)	° 17,348.44
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Attach remittance inc	full control of the same			
COLLEGE	Tun Children St. 1Ct. Due Gine 2	chove) poyoble to N	aw York State Income Tax Bureau	
SUMEDULE 4 - Share	s of New Yes inductory A	djustment (To be	completed by (1) resident estate or t	rust or (2) nonresident
		nt beneficiaries)	_	. on a fal montestactt
Beneficiary— Sho	res of Feneral distributable	3. Shares of New York	7.7	
Sch. I shows	I. Amount 2. Percentage	Fiductory Adjustment	The Total of Col. 3, this schedule, should be	e the same as line 8, Sch. 7
(a)		,	page 2. If the New York Fiduciary Adjustn	ICA sinuomo sula o si insi
(b)	:		the Fiduciary's share at line 8, Sch. 2	
ω			beneficiary's share to the total Federal in come on his New York return. If the Fiduciar	Do not write in space below
(d)			Adjustment is a minus amount, SUBTRAC	<u> </u>
Fiduciary		<del>i</del>	their respective shares.	'
Totals	100 %	i	1	<b> </b>
			J	5.4 60
Signatura et teturione en -	lticar representing fiduciary	<del> </del>	<u> </u>	1 10
J		IBIT A - Ite	date	76.825.
S-contine of propert circ				<b>V</b>

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ichelule 7 must be a	g Schedules 5 and 6 l completed even though	@ CO	py of Form 1041 is s	ນລະແຕ່ປ	ed			•					
CHIDULE 5 - De	etails of Federal to prposes) (To be co	xabl mple	e income of fidu- ted by resident o	ciary estate	(Enter items of in or trust only)	come	and	deductions	os i	repo	rted for I	ederal	xet
-			INCOME		·	·:	*			•		•	
1. Evidends (Enter	r full amount before e	cclusia	on)		· · · · · · · · · · · · · · · · · · ·						٠.	٠.	
🌊 hterest on bank	k deposits, notes, corp	oratio	n bands, etc	<u> </u>	<del></del>			1,0	37.	_50			
A hterest on low-	free covenant bonds up	ion wi	nich a Federal incom	e tax v	was paid at source			<u> </u>					
d. hterest on Gove	emment obligations, el	c	<del></del>		<del></del>	<del></del>	}				İ		
	rtnerships and other fi												
	royalties				<del></del>		-						
	lass) from trade or busi						-						
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9. Wher income		amic.	e or property ather n	NOTE CO	pitol dissels			200.6	29	57	İ		•
	ome (lines 1 to 9, inclu	sive) .								9	201	£667_	10.7
			EDUCTIONS	•					_			٠.	1
il. Interest		<del></del>	······································					6	26	.47			
12. Toxes				<del></del>					04	.83			[
	ion of depreciation an				·		-				ŀ		Ì
	ection							20.3	91	35	į		1
	s authorized by law							20.3	<u>71</u>		21	182	65
16. Total (lin	nes 11 to 15, inclusive					•				•		484	
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	tal gain deduction						٥				ļ		ł
12 Exemption (Fed	-							6	00	Loc	•		-
23. Total (lin	nes 13 to 22, inclusive		·····		· · · · · · · · · · · · · · · · · · ·							<u>600</u>	
24. Taxable income	e of fiduciary (line 17	min	us line 23) (Enter on	Line	1, Sch. 2, page 1)						179	<u>,834</u>	
	Resident beneficial Enter shares of re								(F	orm	1041, 5	chedule	; C)
Barofictory— some as fixed in Sth. 1, mago 1 of this form	d. Amount of income rec- to to distributed curren	ired liy	5. Other amounts pa credited, or otherwise re to be distributed	id. Zuired	6. Gamestic Gividen qualifying for Federal C	ds credit	be	7. Income taxable neficiaries less par reportable in cols 6, 8, 9 and 10	tion	T		•	:
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d)											OTE-Use		
Continuation of	Schedule 6									- 1	n page ? !05-A to re		_
.: '	8. Not short-term capital	ãain	9. Net long-term cap gain (100%)	ital	10. Tax-exempt income, a eign income of a foreign			13. Depreciat on a depiction	nd		onresident	•	
۵	<u> </u>	1			Enter total for				<u> </u>				
H)					all beneficiarie as reported on				.			•	
J	ł	]			Federal Form 10	41			ļ				
<u> </u>	<u> </u>	!	***************************************		1	<u></u>			<u>!</u>	<u>L</u>			
ighedule 7 — N	Vew York Fiducian resident estate or t	y Ad Irust	justment (see ins with a resident	truct bene	ions) (To be com ficiary)	pletec	d by	(1) residen	<b>8</b> es	tate	or trust	or (2)	non-
ADDITIONS:								· · · · · · · · · · · · · · · · · · ·		-	Γ		
1. Interest income	on state and local b	onds,	other than New Yarl	c (gras	s amount)					ļ	-}		
2 income taxes d	educted on Foderal Fi	ducion	y return					<u> </u>		·	-		
A Other additions								}		<del> </del>	4		
4. Total additions	· · · · · · · · · · · · · · · · · · ·												
NUBTRACTIONS:						-		1			1		
	on United States obli	ation	s included in Federa	l inco	mq			ļ		╁—	-	•	
& Other subtraction	ons							ļ			4		
					<del></del>			<u> </u>		ل			f
7. Total subtraction								<del></del>			<del></del>	<del></del>	<del></del>
2 Now York Fide	clary Adjustment D	iffere	nce between lines 4 c	ind 7	to be entered as total	of CoL	3, 50	ch. 4, paga 1					<del></del> -

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I. Y. Stato Doparima	nž	10	ending assessment, 19		
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	Name, address and title of the	ductary			
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		11 00			•
		56. ST		codo	•
•	PS 1 0	N f	1000	26	
	estate of trust and complete this form	and however if there are	nonresident beneficiaries, see Instruc	:Hon2.	
heck box if resident	dont estate or trust \( \) and complete into the torust of the complete form	a paye mondator, is there are	and Form IT-205-A. (see Instructions)	)	
	I as if an outston date of deradeol's o	CCO:11	*****		
into trust tras creator	or trust terminated, state the date				SAMC
Van a Alma Varie Sta	or trust terminated, state the data	19637 400	. If "Yes", givo completo title und	or which it was I	110C
AGS # 1468 10'Y CIG				************	
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		ter Vivas 🔲 and, if Inter	Vivos, enter name and address of	or gramor	
HEDULE 1-Nam	nes and addresses of beneficion	nripe (list all benet)	Cidiles' August 1521acm		3. Social Security number
lame of each benefit	dary (check box if beneficiary	2. Address of c	ach beneficiary (If mailing address address, give both)	s carrers	of each baneficiary
a nonresident)					
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KEDULE 2 Cor	mputation of New York taxable	e income of residen	it estate or trust (Use Sch	. B of Form II	-702-14 to combare
Ne	w York taxable income of a r	nonresident estate o	or trust)		174919 15
oderal taxable inco	me of fiduciary (Sch. 5, line 24, page	2, this form]			6001
Exemption claimed a	on Federal roturn (Sch. 5, line 22, page	s 2, this form)			1255151 15
Uno 1 plus line 2					600,00
New York exemption	0,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				1744/11
line 3 less line 4	ions rolating to gains allocated to princ	rinal (see Instructions)			<del>-</del>
Line 5 less line 6	New York Fiduciary Adjustment (from	Sch. 4, Cal. 3 below)			174614113
New York taxable i	income of fiduciary (line 7 plus or min	us line 8) Enter on line	I. Sch. 3 below		<u>.l/</u>
MEDINE 3 Co	omputation of tax (To be comp	pleted for resident	and nonresident estates a	and frusts)	
					1.174 919 1
Now York taxable is	income of fiduciary (from line 9, Sch. 2	2 abovo or line 12, Sch.	8 of Form 11-203-AJ		14351.49
no tavours no XAI	lino I (from New York tax rate school	ula sea instructions)			
000000000000000000000000000000000000000	*****			*********	
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****	ayablo to New York State Income Tax	Eureau			
Maka remitanco po	hares of New York Fiduciary	Adiustment ITa ha	completed by (1) resident	estata or tru	ist or (2) nonresiden
MEDULE 4 SI	hares of New York Fiduciary state or trust having any resi	dent beneficiaries)	Completed = 7 (1)		
	Shoras of Faderal distributable	3. Shares of New York	The Total of Col. 3, this school	dule, should be t	he same as line 8, Sch. 7,
Beneficiary— Atmo as to	not income (see instructions)	Fiduciary Accustment	A Make Many Vork Fig	fuciory Adiusimal	IN IN IN DIAL CHICAGON, 1-1
Sch. 1 abovo	1. Amount 2. Percentage	Acjustment	the Fiduciary's share at line	e B, Sch. 2 at	DAN GUG VCD & several
			beneficiary's share to the related Federal income on his	Do not v	erite in space below
			New York return. If the		•
			Fiduciary Adjustment is a	-	
			minus amount, SUBTRACT	•	
Réveiur;	100 %		their respective sheres.		· •
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Stanuture of fiduciar	y or officer representing fiductory	n 72 7	četo		( / h2.
	EXHIBIT	A - Item 2			. 14"

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n her of completing Sci	tedules 5 and 6 below splated even though a	, altac	h a copy of the Frie	red.	Lary Vising van					-4 for Ferienal	tox
	splated even trough a sails of Federal lax sposes) (To be cor		income of fiducio	21V 1E	nter items of inco	mec	nd deductions	ns seb	-T	eg 101 10400m	
pu	rposes) (16 de coi	mpie:	COME						1		
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2 interest on bona of	coverient bonds upon t	shich o	a Fodoral income tax	ADE DO	oid at sourco				7		•
A Interest on Governm	ont obligations, etc		<del> </del>						]	•	
6 brown from parine	1 · d - show fisherin	vina									
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(b) Not gain for la	gs) from sale or exchange	ngo <b>of</b>	biobouth other their	cabilai			17393	5 7	띡	186 443	140
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18 Deduction for dish	ributions to beneficiario	2									1.
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	gain deduction						6.0	90 1	_	600	١.
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			and the second s				·*·	************		172666	11.
	18 to 22, inclusive)			1. Sch	. 2, page 1)					174619	10
24. Taxable income	of fiduciary (line 17 mi	inus lin	ne 23) (Enter on line		deduction items	1101	I Section	n (Fo	orn		
24. Taxable income	of fiduciary (line 17 mi	inus lin	ne 23) (Enter on line		deduction items	1101	x purposes)		orn		
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Cream use at manifestation calata or trust and amplifest toquired	schodules on this form on	d Form IT-205-A. Isoo instruction	197	
A. Data trust was cracted or, if an astate, data of decodent's death				
C. if ostal, was clost a, or trust terminated, state the data	19657 Y/5 If	"Yes," alvo complete title ur	der which it was	[iled
D. Was Now York State fiduciary forth filed for 19047-2		**************		
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Schedule :- sames and addresses of beneficiaries.	List all beneficion	ries, whether resident	or nonresiden	
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Schedule 2—Computation of New York taxable Inc	ome of resident e	state or trust. Use Sch	. 8 of Form IT-	205-A m. compute
New York taxable income of a nonre	sident estate or t	rust		135 . 2 20
I. Fezera, taxaole income of fiduciary (Sch. 5, line 24, page 2, f	sia form)			00
2. Exemples claimed on Fadoral raturn (Sch. 5, lino 22, page 2,	his form)			15-018 12-
3. Law 1 pas lina 2				600 00_
4. New York examption				13 4 4.3 20
5	sae instructions			
7. Line 3 loss line 6				135 412 20
8. Fiduciary's share of New York Fiduciary Adjustment (from Sch.	4, Col. 3 below)			149451.13
9. New York taxable income of fiductory (line 7 plus or minus lin	e 8) Enter on line 1, S	ich, 3 below		17775313
Schedula 3 — Computation of tax. To be completed			nd trusts.	
				149 456:13
1. New York taxable income of fiduciary (from line 9, 5ch. 2 about	vo ar lina 12, 5ch. 8	of Form 1T-205-A)		14305 61
2. TAX on amount on .i.r.o 1 (from New York tax rate schedule -	- soc Instructions)			
Maka remitenza a-yabla ta New York State Income Tax Bure				<u></u>
Schodule 4 - Shares of New York Fiduciary Adjusters or trust having any resident	tment. To be con	spleted by (1) resident	aust so office	or (2) nonresident
		The Total of Cal. 3, this scho	dula should be th	e same as une B. Sch. 7.
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Sch. , #26/0 1. Amount 2. Percentago	<del></del>	the Fiductory's share at lin	e 8, Sch. 2 ob	trabitos a COA bno evo
(0)		beneficiary's share to the	For office use on	¥
ы		total Federal Income on his New York return, if the	-	•
(d)		Fiductory Adjustment is a	•	
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the same of the same of	est from sale of exchange	of capital assets				$\vdash$		- <b>\</b>	
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		line 23) Enter on line 1,	Sch. 2, page 1.						
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:hedule 7 —	New York Fiduciary Ad resident estate or trust	justment — see instructions with a resident bene	ructions. To be complete						$\tau^{-}$
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Orock box (redigi sont estate or trust and complete requ	rea schedules on this form and Form 17-205-A. (see Instruct	ions)
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D) Vas a New York State fiduciary return filed for 1965? 그 c 5	19677 ジャン	<u> </u>
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E) Greck whether ratura is for an Estate E. Simple trust E. or		
Vos ☐ and, if Inter Vivos, enter name and address of granto Sciedule 1 — Names and addresses of beneficiaries	Lief all honoligippies, whother resident or nonre	
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Nime of each beneficiary. Check box if beneficiary is a nonresident.	from home address, give both.	of each beneficiary
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Sciedule 2 — Computation of New York taxable incom New York taxable income of a nonresid	te of resident estate of trust. Use sen, a of Folia to ont ostate or trust.	
1 Rederal taxable income of liquidiary (Sch. 5, line 23, page 2, this		150 121 -
2 Exemption claimed on Federal return (Scn. 5, line 21, page 2, tr		600
3 Line 1 plus line 2		4.53.32
4 ilem York exemption		600 00
5 Line 3 less line 4		92 602
6 New York meculications relating to gains allocated to principal	(see instructions)	41500
7 Line 5 less line 6	- Cal Abdami	5460
8 Fiduciary's share of New York Fiduciary Adjustment (from Scr 9 New York taxab's income of liduciary (line 7 plus or minus lin	a Et Estar on Rea 1. Sch. 5 below	51242
Schedule 3 - Computation of tax. To be completed t	or resident and nonrecident estates and tructs.	·
1 New York taxable income of liquolary (from line 9, Scn. 2 above	or line 12, Sch. 8 of Form IT-205-A)	<u> </u>
2 TAX on amount on line 1 (from New York tax rate schedule -	see instructions)	57361.
Leve Grange December 26 1	, i. i.	<u> </u>
		<del> </del>
		1 73.4
Make remittance payable to New York State Income Tax Burea	•	
Schedule 4 — Shares of New York Fiduciary Adjustment of trust having any resident ben	ent. To be completed by (1) resident estate or trus eliciaries.	it or (2) nonresident
Shares of Federal distributable 3 Shares of Federal distributable Fiducial		e the same as line 8,
Sch. 1 above net income (see instructions)	Sch. 7, page 2. If the New York Fiduciary	Adjustment is a plus
2)	amount, ADD the Fiduciary's share at line ADD a resident beneficiary's share to the	total Federal income
b) }	on his New York raturn.	
c)	If the Fiduciary Adjust- For office use or	ıly .
c)	ment is a minus amount, SUBTRACT their respac-	
Finality	tive shares.	
	40	
STO ACCURATE TO THE PARTY OF TH	•	
Signature of Malerary of omiconscipnicating flouciary	Date	
6E 39 ST	11/ 11/ 100/6	
Acces	Oato Oato	

(Serial 1041) with Federal Schodula E (Form 1041). Schodul 7 must be completed even though cooles of Form 1041 and Schedulo E (Form 1041).	aro submitted.			
Schedulo 5 — Detalic of Foderal taxable income of fiduciary. Enter items of inco	ane and deductions a	s re	portaci (cr. Fac:	
tan purposes. To be completed by recident estate or trust only.				
RCOME .		- 1	•	
1 Dividends (Enter full amount balara exclusion)			Ì	
2 Interest	8179	ŀ		
3 theomic from partnerships and other liquelaties STATA TAY RESAMB	10.7%		l l	
4 Gross rents and royalties	: 671		į	
5 Gross profit (locs) from trade or business				
6 Net gain (loss) capital assets		_	1	
7 Net gain (loss) property other than capital assets				
8 Other income	A.Co. 5.			
3 Total income (lines 1 to 8, inclusive)			26300	
DEDUCTIONS			1	
10 Interest		$\Box$	1	
11 Taxas	6,26,5	-	ţ	
12 Fiduciary's portion of depreciation and depletion				
13 Charitable deduction				
14 Other deductions	27.56		'	
15 Total (lines 10 to 14, inclusive)			172000	
16 Lina 9 minus line 15			.4: n: )	
17 Deduction for distributions to beneficieries .			.	
18 Adjustment of dividend exclusion				
19 Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)				
20 Long-term capital gain deduction	•			=
2P Exemption (Faderal)	602		1	۳.
22 Total (lincs 17 to 21, inclusive)			1,50	
23 Taxable income of fiduciary (line 16 minus line 22) Enter on line 1, Sch. 2, page 1.		J	112 354	

Schedule 6—Resident beneficiary's share of income and deduction items from Federal Schedulo E (Form 1641)
Enter chares of resident beneficiaries as reportable for Federal tax purposes.

Beneficiary— zame as listed in Sch. 1, page 1 of mis form	1 Dividence qualitying for Federal exclusion	2 Short-term capital gain	3 Long-term enpital gala	NOTE — Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.
3)				7
5)				7
c)				7
e)				
Continuation of S	chedulo 6			
	4 Other taxable income	5 Deprociation and depletion	7 Other deductions	· ·
a)				<b>-</b>
b)				·
c}			<u> </u>	
<b>c</b> )				<del>-</del>

Schedule 7 — New York Fiduciary Adjustment — see instructions. To be completed by (1) recident estate or trust or (2) nonresident estate or trust with a resident beneficiary.

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ch. 4, page 1	1245

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THE CHANGE STAR OF	alg mathables asks	ľ
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NY Sale Department   Name of estate of Inist	Emp	Noyer Identification number
of Tiretion and Finance ESTATE OF ME	ARILYN MONBOE	
AVIRS A R. FROS	Street of rural route)	=6121486
City, village or post office and State	TH STREET TIP code	-
i de	10023	
A) thock how if resident estate or trust of and complete this form	n only: however, if there are nonresident beneficiaries, see t	nstructions.
Check box if nonresident estate or trust and complete requ	uired schedules on this form and Form 11-205-A. (See Instru	ctions)
I revocable trust which changed residence during the year, s	tate the date, (see instructions)	ate the date
B) Date trust was created or, if an estate, date of decedent's deal D) Was a New York State fiduciary return filed for 1967? Ye	1968? VE C	
1 "Yes," give complete title under which it was filed	AME	
	17 1. 15	
E) Check whether return is for an Estate W. Simple trust []. o	r Complex trust   If return is for a trust, check whether	restamentary   or inter
Vivos ☐ and, if inter Vivos, enter name and address of grant	or	eldent
Schedule 1 — Names and addresses of beneficiaries	List all denenciaries, whether resident of notify	3 Identifying aumber
Rame of each beneficiary. Check box if beneficiary is a nonresident.	2 Address of each beneficiary, if mailing address differs from home address, give both.	of each boneliciary
a) D		
b)		<del></del>
		<del> </del> .
d) Schedule 2 — Computation of New York taxable inco	me of resident estate or trust. Use Sch. 8 of Form	IT-205-A to compute
New York taxable Income of a nonresid	dent estate or trust.	
1 Federal taxable income of fiduciary (Sch. 5, line 23, page 2, the	s form)	6.33434
2 Examption claimed on Federal return (Sch. 5, line 21, page 2, 1	this form)	153427
3 Line 1 plus line 2 4 New York exemption		600100
5 Line 3 less line 4		6924,34
6 New York modifications relating to gains affocated to principa	d (see instructions)	
7 Line 5 less line 6		1 6104.34
8 Fiduciary's share of New York Fiduciary Adjustment (from Sc 9 New York taxable income of fiduciary Iline 7 plus or minus li	h, 4, Col. 3 below)	4912:34
Schedule 3 — Computation of tax. To be completed		
1 New York taxable income of fiduciary (from line 9, Sch. 2 abov	e or line 12, Sch. 8 of Form IT-205-A)	1 191234
2 TAX on amount on line 1 (from New York tax rate schedule	- see instructions)	44393
3 LESS: TAX PREMAIL DECEM	183 4. 24 1461	
TAR OVERTAYMENT TO	BE REFUNDED.	(1356 07)
Make remittance payable to New York State Income Tax Bure. Schedule 4 — Shares of New York Fiduciary Adjustn	<u> </u>	ust or (2) nonresident
estate or trust having any resident ber	nesiciaries.	
Bonahciary— Shares of Federal distributable 3 Shares		be the same as line 8,
Sch 1 choro 1 Amount 2 Percentage	Sch. 7, page 2. If the New York Fiducial amount, ADD the Fiduciary's share at the	ry Adjustment is a plus
a)	ADD a resident beneficiary's share to the	
<u>b)</u>	on his New York return.  If the Fiduciary Adjust- For office use	nniv
c) c)	ment is a minus amount,	<del>,</del>
Fiductory 6934 34 100%. 2	989.00 SUBTRACT their respective shares.	
Totals - 6937-34 . 100% (2	187.00	
Sign Andrew All Sign Andrew Andrews Andrews	M = M = M = M = M = M = M = M = M = M =	
Signature of Inductory or othicor soprior to the Inductor		
	(1) (1) (1) (1) (1)	•

Do.	oral Schedule E (Frim 104 completed even though co	- income of liducian	schedule E (Form 1041) a y. Enter items of incor estate or trust only.	ne and deductions	as rep	orted for Feder
lagule 5 — Dei Rai	purposes. To be cor	npleted by resident	estate or trust only.		1.1	· · · · T
OME			<del></del>		1 1	1
Dividends (Enter	ull amount belore exclusion	on)	<u> </u>	7663	04	'
Interest			<del></del>			1
income from parts	nerships and other fiduciar	ies				į.
Gross tents and t	oyalties					
Gross profit (1035	from trade or business	·	<del> </del>			· †
Pact gain (loss) Ca	pital assets					'
	operty other than capital a	133613	······	30156	3.2	
Other income		_ <del></del>				<u>_28618</u> 8
	es 1 to 8. Inclusive)					1
OUCTIONS				15149	1,35	1
Interest				4989	100	. 1
Yaxes	on of depreciation and dep	nletion			4	1
Charitable deduc				395	शास	
Other deductions Total (lines 10 to	14 (actuelya)	<del></del>			<del></del> +	<u> </u>
Line 9 minus line				·		15 oly
Tibe a mino mie	stributions to beneficiaries	<del></del>			4-4	i
Adjustment of di						i
Endered orders to	attributable to income in	respect of a decedent (	Fiduciary's share)			İ
Long-term capit:				;		ł
Exemption (Fede			•	62	عمد	400
Total /lines 17 to						19:10
nn #	esident beneficiary s	share of income and nt beneliciarios as r	deduction items fro eportable for Federal			
ero as listed in	ntor shares of reside	share of income and nt beneficiarios as r	deduction items from eportable for Federal	NOTE - Use Sci		
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MY State Department of Yaxation and Fina	Name of esta	te or trust	MARILYN	MONROE	Empe	
Of Taxabon and The	[ Name and In	8 Ol Honeigra			1,2	-6129486
	AAROA	R. FR	o S C H , E X A r and street or rural r	oute)		-8181144
	Address of the	Ductary (Number	TH CYRE	F 7 :		•
. •	City, village	or post office an	d State	ZIP code	ŀ	
					neficiaries, see in	structions.
A) Check box if resi	dent estate or trust 2 a	Ad complete the	e required schedules	, if there are nonresident ber on this form and Form IT-20	5-A. (see instruct	ions)
B) Date trust was cr	eated or, if an estate, da	te of decedent's	s death over 5,1912	) If estate was closed, or tro-	st terminated, sta	
DI Was a New York	State fiductary return t	iled tot 1900 t	YES 13031 YE	`Z		
	mplete title under which		SANE			
53 51 -1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	-turn le for an Estate S	Simple trust	, or Complex trus	☐ if return is for a trust, o	heck whether To	estamentary [] or inter
	-ta- When onter come	10 Szerbbs bog	grantor, Arso Check	Miletial Logica		
			aries. List all ber	eficiaries, whether resi	ddress differs	3 Identifying number of each-baneliciary
1 Name of each ber is a nonresident.	eficiary. Check box it b	eneficiary	from home	address, give both.		of each-beneficiary
a)						
b)			<del></del>		···	·
c)						
d)	omputation of New	York taxable	income of reside	nt estate or trust. Use So	ch. 8 of Form I	T-205-A to compute
N	era aolk isysone un	tome of a nor	1163106111 001210 1	r trust.		4939730
1 Federal taxable l	ncome of fiduciary (Sch.	. 5, line 23, page	2. this form)			60000
	ed on Federal return (So	n. 5, line 21, pa	ge 2, ans long			4999730
3 Line 1 plus line 2 4 New York exemp						600 00
5 Line 3 less line 4						4939730
	cations relating to gain	allocated to p	rincipal (see instructi	ons)		-4939730
7 Line 5 less line 6	of New York Fiducian	v Adjustment (fr	em Sch. 4. Col. 3 below).	Add Sec. 618(5) modification	N (see instructions)	211757
9 New York taxabl	e income of fiduciary (I	ine 7 plus or m	inus line 8) Enter on	line 1, Sch. 3 below		51.509187
				and nonresident estate	s and trusts.	
Schedule 3	e income of fiduciary (fr	om tine 9 Sch.	2 above or line 12, Se	h. 8 of Form IT-205-A)		51509 87
A TAY on amount	on tine 1 (from New Yo	rk tax rate sche	dula — see instruction	ins)		517138
3 / 555	CLAIM FOR T	AX CREA	LY (FORM:	2877A S 477A	HED)	(1892)
LESSI	TAL 48544	1.7 DEC	EM 66 6 301	11/9	<del> </del>	3/2/3
	payable to New York S	<i>へんくから</i>	30 0 F	REFUNDED		
Schedule 4 - 5	Shares of New York	Fiduciary Ac	ijustment. To be	completed by (1) resider	nt estate or tru	ist or (2) nonresiden
Benoficiary-	Shares of Federal dis		Sheres of New York	The Total of Cot. 3, this s	schedule, should	be the same as line 8,
samo as in Sch. 1 abovo	net income (see Instru	ctions)	Fiduciary Adjustment	Con 7 name 2 If the Ne	w York Fiduciar	y Adjustment is a pius
a)	3 Amount	Z / dicomage		amount, ADD the Fiducia ADD a resident beneficia	try's share to th	e total Federal income
b)				on his New York return.	For office use of	
c)				If the Fiduciary Adjust- ment is a minus amount,	1 to Onice ase	,
d)	1103072-	100	3112.57	SUBTRACT their respec-		
Fiduciary Totals	49397.30	100%	2112.57	tive shares.	-{	
			-			
Sign >	or officer representing fiducia			Dato	1	
ាមិបនាធារង ២០ នេត្តក្រុងរត់ ភូមិបនាធារង ២០ នេត្តក្រុងរត់	n Anient sobingouting induction				_	•
	· • 9 83		A4	Date		•

/E 10/11 25/ E	ng Schedules 5 and 6 belo ederal Schedule E (Form e completed even though	10311 however commete	a con acotochemna a de	IDW II AUDIICADIA.	
Schoule 5-D	etails of Federal taxa en purposes. To be c	ble income of fiducia	ry. Enter items of inc	ome and deductions as I	eported for Federal
INCME					T
1 Øidends (Ente	r full amount before exclu	islon)			]
2 Merest				19138 88	4
3 Isoma from pa	rtnerships and other fiduc	laries			<u> </u>
4 Coss sents and	i royalties			105776	<b>a</b> .
5 Coss profit (los	ss) from trade or business				4
6 Mt gain (loss)	capital assets				4. 1
7 Nt gain (loss)	property other than capital	l assets			1
8 ther income		•		9703549	1
9 Tital Income (I	ines 1 to 8, inclusive)			<u> </u>	11023313
DEDICTIONS					]
10 lierest				577\8`	4 1
11 Tixes				800000	≱. ` [
12 Muciary's por	tion of depreciation and d	epletion			1 . !
13 Oarilable ded	etion				<b>↓ ·</b>
14 Cher deduction	ns			46457196	1.33663
15 Tital (lines 10	to 14, inclusive)				6023583
16 Lie 9 minus lin	ie 15				49991/30
17 Dduction for c	listributions to beneficiarie	9		NONE	4 1
18 Ajustment of o	dividend exclusion				-
19 Aderal estate	ax attributable to income	in respect of a decedent (	Fiduciary's share)		<b>↓</b>
20 Ling-term capi	tal gain deduction				- I '
21 Semption (Fed	leral)			60000	
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Beneklary—	Form 1041). Enter sh	2 Short-toma capital gain	a Long-torm capital gain	eference items from Fed ble for Federal tax purp NOTE — Use Schedule IT-205-A to report sh	10 on page 1 of Form
Sch. (page 1 of this fam	<u> </u>			beneficiaries.	
a)					
b)					•
c)					
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Confination of Sc	:hedule 6			Shares of lax preference	e items
	4 Other taxable Income	5 Depreciation and deplation	7 Other deductions	8 Total Foderci amount	9 Total modified Federal amount (see instructions)
a)					
b)	<u> </u>				
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	Vew York Fiduciary (2) nonresident estate	Adjustment — see it o or trust with a resid	nstructions. To be clent beneficiary.	ompleted by (1) reside	nt estate or trust o
Additions	on state and local bonds.	other than New York for	oss amount not included	in Federal Income)	7
			OSS BINDOIN NOT INCIDEN		8000 00
	ducted on Federal Fiducia	ary neturn			1
3 Otter additions		<del></del>			<del> </del>
C Tob) additions					8000 00
6 Total additions			· · · · · · · · · · · · · · · · · · ·	- I	
Subtractions	on Hinited States while-ti-	one included in Federal in	ncome	Y63\3	دا ا
	on United States obligation			1256 0	
6 Other subtraction	WEN YORK S	BMODE BYAY	TAKNEFRASI		<del>"</del>
7 Talel auhles etter			<del> </del>		7 5887 4
7 Total subtraction	iary Adjustment — Dillere	are helween liese 4 and 3	7 to be entered as total of	Col. 3, Sch. 4, page 1	a via c
O MEN TOLK FIGUE	iary Adjustment - Uniere	into netween lines 4 and 1			(8/70) 150081(11)

Filed 03/13/2008

### DEPARTMENT OF TAXATION AND FINANCE - INCOME TAX BUREAU

#### CLAIM FOR RESIDENT TAX CREDIT

CLAIL FOR CREDIT AGAINST PERSONAL INCOME TAX DUE TO STATE OF NEW YORK BY A RESIDENT FOR INCOME TAXES PAID OR DUE TO ANOTHER STATE, OR POLITICAL SUBDIVISION THEREOF, OR TO THE DISTRICT OF COLUMBIA

First name and initial Your social security no. 61291/86 ESTATE OF MARILYN MONROE ATTACH THIS FORM TO THE RETURN AARON R. FROSCH, EXECUTOR ON WHICH CREDIT TAX YEAR TREE Apt, No. INVOLVED IS CLAIMED 1970 acaa

## NEW YORK STATE TAX LAW RELATING TO CREDIT TO RESIDENTS FOR INCOME TAXES

Section 620. Credit for income tax of another state. (a) General, A resident shall be allowed a credit against the tax otherwise due under this article for any income tax imposed for the taxable year by another state of the United States, a political subdivision of such state or by the District of Columbia, upon income both derived therefrom and subject to tax under this article.

- (b) Limitations.
  - (1) The credit under this section shall not exceed the percentage of the tax otherwise due under this article determined by dividing the portion of the taxpayer's New York income subject to taxation by such other jurisdiction by the total amount of the taxpayer's New York income.
  - (2) The credit under this section shall not reduce the tax otherwise due under this article to an amount less than would have been due if the income subject to taxation by such other jurisdiction were excluded from the taxpayer's New York
- (c) Definition. For purposes of this section New York income means:
  - (1) the New York adjusted gross income of an individual, or
- (2) the amount of the income of an estate or trust, determined as if the estate or trust were an individual computing his New York adjusted gross income under section six hundred twelve.
- 1. Indicate name of state, political subdivision (including state in which located) or District of Columbia to which income tax was payable CALIFORNIA
- 2. Enter the amount of income tax imposed by such jurisdiction \$ 1.892.71 shown here is the tax required to be paid after subtracting any credit against the tax (other than prepayments made through withholding or on an estimated tax declaration) allowed by the laws of the other jurisdiction allocable to income derived from such other jurisdiction which is also subject to New York State personal income tax. Attach a copy of the income tax return filed with the other state, political subdivision or District of Columbia. If the amount is based upon income tax withheld by a political subdivision of a state and the tax liability to such political subdivision is satisfied by withholding without the necessity of filing a return, adequate substantiation of payment must be attached.
- 3. Resident tax credit claimed (compute credit on other side) \$ 1292.71

I certify that I am a resident of (or executor or administrator of the above described estate or trust which has resident situs in) the State of New York and that to the best of my knowledge and belief the statements made herein in support of this claim for credit are true and complete.

Taxpoyer's Signature	Date

Filed 03/13/2008

c. Seputation of Credit-Complete schedule and formula below.

ß used below, the term "total Federal income" means Federal adjusted gross income as defined in the Internal guenue Code of the United States and its applicable regulations. The term "total New York income" means New York gusted gross income which is total Federal income as adjusted by the applicable additions and subtractions required A New York Ten Law and described in the Instructions for Resident Returns (Forms IT-201-I and IT-201-P).

COURIN A - The amount of income, gain or loss to be entered in Column A is the amount of the item included in total New York income on your New York State return.

> If Short Form IT-200 is being filed for New York tax purposes, enter in Column A the total amounts of wages, dividends and interest reported on the Form IT-200.

COMMN B - The amount of credit is computed on an adjusted gross income basis. Therefore, the amount of an item taxable by the other jurisdiction to be entered in Column B is the gross amount thereof less applicable expenses and losses which would be deductible in computing Federal Adjusted Gross Income. In determining the expenses and losses deductible from items of gross income, the Federal rules covering deductions allowable in computing Federal Adjusted Gross Income should be followed. Expenses and losses of a nature which for Federal tax purposes would be deductible only from Adjusted Gross Income cannot be used in determining the amount to be entered in Column B.

> Do not enter in Column B any amount of income, gain, loss or deduction arising from dividends or interest or from intangible assets, except to the extent that it is derived from an asset connected with a business carried on in the other jurisdiction.

> If an item of income is taxable by the other jurisdiction but is not taxable for New York tax purposes and, therefore, not included in Column A, such item of income (and applicable expenses and losses) should not be entered in Column B.

Description of income	A. Amount reported on New York return	B. Portion taxable in other jurisdiction
Vages, salaries, tips, etc.		
Dividends	1.057.76	
Business income		***************************************
Sale or exchange of property	*************************************	
Fam income	95.779.42	60.280.84
Other sources		·
Total		
Adjustments Total income	(A) 104.345.70	B 60.280.84

3) (Total of Column B) 60.280.84	S771.38 Equals	8 3.33 4.13 Crodst allowable subject to limitations below
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4. Now York in a payable in the New York personal income tax computed before the allowance of this credit and any personal sedurtion of tan authorized for the tanable year.

Limitationas: (1) The credit allowed may not exceed the amount of tax imposed by such other jurisdiction (See item 2, page 1) and (2) the credit may not reduce the tax payable to New York State to an amount less than would be payable if the income from the other jurisdiction had been excluded in computing total New York mange,





# TAXABLE YEAR

# FIDUCIARY INCOME TAX RETURN (FOR ESTATES AND TRUSTS)

For Lalendar Te	ear 1970 or Fiscal Year begun	1970 and Ende	:d	1971
Check mether:	Name of estate or trust		Fodore) Employer Identification Number	s
Hate Dest	ESTATE OF MARIL	VN MONROS	13-6129486	G M
If trustcheck whether:	Hame, oddross and title of fiductory  AARON R. FROSCH, E.		Postal ZiP rode	SA .
istamentary	120 EAST 56 STREET		•	P
Mer vivos	MEW YORK, NOIN YORK	or oil trusts)	Postal ZIP code	В
bevocable bevocable		•		A
<ul> <li>b. Is he fiduciary a</li> <li>c. If in estate, was</li> <li>d. Wis a State fidu</li> </ul>	Ist was created. A.V.G.V.S.T. 5, 1960. resident of this State? No decedent a California resident? No ciary return filed for the prior year? YES	for 1970 or the fiscal ye Explain below, or in se	on on page 1 of the Federal ear stated hereon \$\.Q.R. parate schedule, difference below	さきにした。 etween th
		g. If an estate, have any	of the administration expenses	shown o
	of return, please refer to instruction G.	line 14, below, been cla	simed for inheritance tax purpo	ses?
			\$	
1 Interest on b 1 Income from 2 Gross rents of	Enter full amount before exclusion)	on taxability of state and muni I addresses in Schedule A)	icipal bonds)	
Net gain (or	for 1022) Itom mode of positions			
	loss) from capital assets (line 11, column 3 of S	chedule D, Form 541)		
" 7 Ordinary na	loss) from capital assets (line 11, column 3 of S ins and losses (line 28, Schedule D, Form 541).	chedule D, Form 541)		90.91
7. Ordinary ga	ins and losses (line 28, Schedule D, Form 541) e (explain in Schedule B) Sums Received in	chedule D. Form 541)	E #4 Hot" 60.2	
7. Ordinary ga 8. Other incom 9. To	ins and losses (line 28, Schedule D, Form 541) e (explain in Schedule 8) Some Received in tal income (add lines 1 to 8, inclusive)	CONNECTION MITH SOME AND	5 60.2	
1. Ordinary ga 8. Other incom 9. To 10. Interest (exp. 11. Taxes (expla	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) Sums Received in tal income (add lines 1 to 8, inclusive)  lain in Schedule (1) AEW YARK STATE TAX Combin in Schedule C).  totion of depreciation (Schedule E) and depletic	Conversion Hith Some Am	5 60.2 3.196:32	
1. Ordinary ga 8. Other incom 9. To 10. Interest (exp. 11. Taxes (expla	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) Sums Received in tal income (add lines 1 to 8, inclusive)  lain in Schedule (1) AEW YARK STATE TAX Combin in Schedule C).  totion of depreciation (Schedule E) and depletic	Conversion Hith Some Am	5 60.2 3.196:32	
1. Ordinary ga 8. Other incom 9. To 10. Interest (exp 11. Taxes (expits 12. Fiductory's p 22. 11. Charitable c 14. Other deduc	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) SOME RECEIVED IN.  tal income (add lines 1 to 8, inclusive)	Conversion Hith Some Air	5 4 x 40 x 7 60.2 3.196.32	
1. Ordinary ga 8. Other incom 9. To: 10. Interest (exp. 11. Taxes (expl. 22. 11. Charitable co. 14. Other deductions	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) SOME RECEIVED IN tal income (add lines 1 to 8, inclusive)  lain in Schedule C. INEW YORK STATE TAX Contain in Schedule C	Counsession Herm Some are  MUSSION STITESTANDS  In. Explain depletion.	5 60.2 3.196.32 0.857.43	
1 Ordinary ga 8 Other incom 9 To 14 Interest (exp 11 Taxes (explication) 12 Fiductary's p 13 Charitable of 14 Other deductions 14 Other deductions 15 To 16 Subtract line	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IN tal income (add lines 1 to 8, inclusive)  dain in Schedule CIMEN YORK STATE TAX COMMINION of depreciation (Schedule E) and depletic leduction (line 9, Schedule G)  tions authorized by law (explain in Schedule C) tall (add lines 10 to 14, inclusive)  15 from line 9. (Complex trusts and estates enter	Conversion Missing Some Signal States of State	5 60.2 3:196:32 0.857.43 34,	
2. Ordinary ga 8. Other incom 9. To:  10. Interest (exp.)  11. Taxes (expl.)  12. Fiduciary's p.  13. Charitable composition of the composition	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IN tal income (add lines 1 to 8, inclusive)  dain in Schedule CIMEN YORK STATE TAX COMMINION of depreciation (Schedule E) and depletic leduction (line 9, Schedule G)  tal (add lines 10 to 14, inclusive)  15 from line 9. (Complex trusts and estates enter a distributions to beneficiaries	CONNECTION MITH SOME SAME  SAME  SAME SAME	5 60.2 3:196:32 0.857.43 34.	
2. Ordinary ga 8. Other incom 9. To:  10. Interest (exp.  11. Taxes (exp.  12. Fiduciary's p.  13. Charitable co.  14. Other deduction  15. Subtract line  16. Subtract line  17. Deduction for	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) Sums Received in tal income (add lines 1 to 8, inclusive)	CONVECTION HITH SOME AND STATE AND S	5 60.2 3.196:32 0.857.43 3.4. in Schedule H) 5 26.	
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1. Ordinary ga 8. Other incom 9. To:  10. Interest (exp 11. Taxes (explained) 12. Fiduciary's p 11. Choritable of 14. Other deduct 14. To 16. Subtract line 17. Deduction for 18. Long-term co 19. To: 20. Taxable incom	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule 8) SOME RECEIVED IN tal income (add lines 1 to 8, inclusive)  lain in Schedule CIMEN YORK STATE TAX COM- tain in Schedule C).  total of depreciation (Schedule E) and depletic leduction (line 9, Schedule G) tal (add lines 10 to 14, inclusive)  15 from line 9. (Complex trusts and estates enter tor distributions to beneficiaries apital gain deduction. Enter 50% of line 12(e), State (add lines 17 and 18)  total (add lines 17 and 18).	Conversion Hith Some And State And S	5 60.2 3.196.32 0.857.43 3.4,0 in Schedule H). 5 26.0	80 8 4 053 7 037 0 08 6 08 7 0
7. Ordinary gas 8. Other incom 9. To 16. Interest (explained in the control of th	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IM.  Ital income (add lines 1 to 8, inclusive)  Italian in Schedule C: IMEN YORK STATE TAX COMMINION of depreciation (Schedule E) and depletic leduction (line 9, Schedule G)  Italian in Schedule C)	CONNECTION MITH SOME AND STATE AND S	5 60.2 3:196:32 0.857.43 in Schedule H). \$ 26:1	80-84 053-7 053-7 08-7 08-7 08-7 10-00
2. TAX on amo 22. Exemption of	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IM.  Ital income (add lines 1 to 8, inclusive)  Italian in Schedule CIMEN YORK STATE TAX COMMINION of the Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C).  Italian in Schedule C)  Ital	CONNECTION MITH SOME SYNTAX START ST	5 60.2 3:196:32 0.857.43 3.4, in Schedule H). 5 26:0 8 26:0 5 1.9	80-84 053-7 053-7 08-7 08-7 08-7 10-00
7. Ordinary gas 8. Other incom 9. To 10. Interest (expl. 11. Taxes (expl. 12. Fiduciary's p 11. Charitable of 14. Other deduct 15. To 16. Subtract line 17. Deduction for 18. Long-term of 19. To 20. Taxable incom 21. TAX on amo 22. Taxabue (subtract) 24. Less Credit	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IN  tal income (add lines 1 to 8, inclusive)	CONVECTION MITTY SOME AND SOME	5 40.2 3.196:32 0.857.43 3.4, in Schedule H) 5 26. Nene Nene Nene Nene Nene Nene Nene Nene	80-84 053-7 053-7 08-7 08-7 08-7 10-00
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2. TAX on amo 2. Taxoble incc 3. Ordinary ga 8. Other incom 9. To 10. Interest (expl. 11. Taxes (expl. 12. Fiduciary's p 11. Choritable co 14. Other deduct 15. To 16. Subtract line 17. Deduction fo 18. Long-term co 19. To 20. Taxoble inco 21. TAX on amo 22. Exemption co 21. Tax Due (su 24. Less: Credit 25. Balance of t Under penalties of p it is true, correct, at	ins and losses (line 28, Schedule D, Form 541).  e (explain in Schedule B) SOME RECEIVED IN  tal income (add lines 1 to 8, inclusive)	Conversion Missin Some Same  Some Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same  Same Same Same Same  Same Same Same Same Same  Same Same Same Same Same Same  Same Same Same Same Same Same  Same Same Same Same Same Same Same  Same Same Same Same Same Same Same  Same Same Same Same Same Same Same Same  Same Same Same Same Same Same Same Same	60.2  3.196.32  5.60.2  3.196.32  3.47.6  5.26.6  8.26.6  8.26.6  1.8  1.8  1.8  1.8  1.8  1.8  1.8	80.84 053.71 053.71 0.00 10.00 12.71 10.00 12.71 10.00
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	Group and Guideline Class or description of proper	(Federal)	2. Date	3. Cost er olber basis	4. De	reciation or allowable)	5. Wethed of	6. Rate or life (y	(%) ears)	7. Depreciation for this year
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2. Totals				. L		• • • • • • • • • • • • • • • • • • •				
Balan	Amount of depreci ce (subtract line 3	from line 2).	<i>.</i> . <i></i> .					• • • • •	}	
5. Fiduci	iary's portion of lin	e 4. Enter he	re and o	n line 12, page 1		<u> </u>			····	
Shedul	le FBENEFICIAI	RIES' SHARE	S OF INC	COME (see instr	uctions)				A 22-1-1-40	5. State
i. Name of e i f broefici	each beneficiary (designate n iary is a married woman, als	otersident beneficiar o enter husband's fir	ies) st name	Z. Social Securit number	y 3. Addre				4. Single (S)	relationship
(0)										
(b)										
(d)									L	
(d)	le F(cont.)-RE	SIDENT AND	NONR	ESIDENT BENEFI	CIARIES					1.0 0
(d) Ståedu		7. Other amount		8, Income taxable to beneficiaries less portion ortable in cols. 9, 10 & 11	9. Het aber Expilal 8	i-term 1	O. Net long-term capital gain (100%)	33, Tax	exempt lacom	12. Degreeiation depletion
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Schedul	6. Amount of income	eredited, or athe	iributed res	Or Eagle in Cost 3, 20 Ct 1		<b></b>				
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(a) (b) (d) (d) (d) (e) (c) (d) (d) (d)	6. Amount of income required to be clatributed currently	ONRESIDENT	iributed rep	CIARIES to recru	thout this State.			-		12(a), Depres
(o) (b) (d) Jotals	6. Amount of income equined to be distributed currently	Fogured to be dis	BENEFI	CIARIES Enter I to rear	LOTED DO LEGISTO	ort-term	sown above derived fro soporate schedules sur 10(s), Ret long-term capital gain (100%)	-	os within Cali allocation of , Tos-estapt intamé	12(a), Depres
(o) (b) (d) (d) (o) (o)	6. Amount of income required to be eithibuted currently  12 \$\tilde{C}_{\tilde}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{	ONRESIDENT	BENEFI	CIARIES to more one will be the citaries in the proton proton proton to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in ci	shoul this State.	ort-term	10(a). Hel long-lirm	-		12(a), Depresi
(o) (b) (d) (botols Schadul	6. Amount of income required to be eithibuted currently  12 \$\tilde{C}_{\tilde}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{	ONRESIDENT	BENEFI	CIARIES to more one will be the citaries in the proton proton proton to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in ci	shoul this State.	ort-term	10(a). Hel long-lirm	-		fornig which is all income to sources 12(a). Depret and depletie
(o) (b) (d) (d) (o) (o)	6. Amount of income required to be eithibuted currently  12 \$\tilde{C}_{\tilde}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{\tilde{C}_{	ONRESIDENT	BENEFI	CIARIES to more one will be the citaries in the proton proton proton to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in column to the citaries in ci	shoul this State.	ort-term	10(a). Hel long-lirm	-		12(a), Depresi

14,000 and over.....

The personal income tax is imposed at graduated rates. The rates of tax, for taxable years beginning on and after January follows: 1, 1968, are

as follows:	Non	York Yaxable lineans	Tau Mata Ca
Beca.	Not Over	Foy	Excess Over Lat Col
\$1,000 3,000 5,000 7,000 9,009 11,000 13,009 15,000 17,000 17,000 21,660 23,600 23,600 25,000	\$1,000 3,000 5,000 5,000 11,000 13,600 15,000 17,000 19,000 21,000 23,000	\$ 20 80 160 260 380 520 686 869 1,060 1,280 1,780 1,780 1,780 2,060	2% 34% 55% 56% 56% 56% 56% 56% 56% 56

Note: The 15% bracket applies to taxable years ending after December 31, 1971.

THE TAX RATES FOR YEAR 1967 AND PRIOR ARE AS FOLLOWS:

Tax Bato Schedule

over	but not over	enter on line 10, page 1
s 0	\$1,000	2% of amount on line 9
1.000	3,000	\$20 plus 3% of excess over \$1,000
3,040	(1181)	mplen 4" " " 3,000
5,000	7,000	160 plus 5% "
7,000	9,000	260 plus 6% " " 7,000
(1,000)	0.0011	(mi) plum 7% " " " 9,000
11,000	13,000	Samples age Mon
13'00	15,000	680 phia 5% " " (3,00)
15,000	•	simplies torn " " " 16,00

EXHIBIT B

8	EXHIBIT B	1
2	•	2
3	The proration provisions of R&T § 13004(a) may	3
4	perhaps be most easily illustrated with a specific example.	4
5	A simplified example of the Percentage Payments to the estate	5
ß	will be used for convenience: Assume the New York estate	6
7	received a \$100 Percentage Payment in a particular year, of	7
8	which 10% (\$10.00) was taxed in California at a 5% rate.	8
9	(\$.50 tax) and of which 100% (\$100) was taxed in New York at	9
10	a 6% rate (\$6.00 tax). The California tax credit under	10
33	§ 18004(a) would, under these circumstances, be equal to the	11
12	proportion of the taxes paid to the State of New York that:	12
13	1. The income taxable in both California	13
14	and New York (\$10.00) bears to	14
15	2. The income taxable only in New York	15
16	(\$100.00), or \$10.00/\$100.00 (1/1c).	16
17	Accordingly, the tax credit would be one-tenth of	17
18	the \$6.00 taxes paid to the State of New York, or \$.60.	18
<b>19</b>	Because the California tax in such year was only \$.50, the	19
20	tax credit would exceed the assessment and no California tax	20
27	would be due.	21
22	To illustrate this principle with the specific	22
23	figures of the instant case, let us consider, for example,	23
24	the year 1964. In that year, the FTB asserts that a portion	24
25	of the Percentage Payments equal to \$151,893.97 was taxable	25
26	in California, and this entire amount was included in the	26
27	taxable income of the New York Estate (which totalled	27
23	\$174,919.15). California seeks to impose a tax of \$10,107.58	B 28
29	on this income, while New York imposed a tax of \$16,851.91 on	25
<b>CZ</b>	the \$174,919.15.	30
31	<del>2</del>	3,
22	See Affidavit of Frosch, ¶ 3, and Exhibit A thereto, Item 2	2 .3

ı	Applying the formula of § 18004(a), the California	1
2	tax credit for 1964 would be equal to the proportion that:	2
3 '	1. The income taxable both in California	;
4	and New York (\$151,893.97) bears to	4
5	2. The total income taxable in New York	
6	(\$174,919.15), or approximately 150/175	(
7	(six-sevenths).	7
8	Accordingly the credit would equal 6/7 of \$16,861.91	į
9	or \$14,453.07, and, because this exceeds the \$10,107.58	9
16	assessed by California, no tax is due for the year 1964.	10
11	In each of the years in the instant case, the tax	1
13	rates were higher in New York than in California, and the	1
13	entire income which California seeks to tax was taxed in	1;
14	New York. As illustrated in the examples, these two factors	14
15	mean that the tax credit will always exceed the taxes imposed	1.
16	by the State of California.	10
17		17
18	·	1
19	•	1
20		2
21		2
33		2
23		2
2/3		2
25		2
25		2
27		2
23	_	2
<b>29</b>		2
30		3
31		3
33		2